

**AMENDMENTS TO THE CLAIMS:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

1.-7. Canceled.

8. (New) An oil or fat composition at least 85% by mass of which are triglycerides, wherein

(a) the proportion of medium-chain fatty acids to all the fatty acids as constituents of the oil or fat composition is from 5 to 23 % by mass,

(b) the proportion of triglycerides having two medium-chain fatty acid residues in the molecule to all the triglycerides is from 1 to 20 % by mass, and

(c) the proportion of long-chain saturated fatty acids to all of the long-chain fatty acids as constituents of the oil or fat composition is at most 15 % by mass,

the oil or fat composition being obtained by transesterifying an edible oil or fat with a medium-chain fatty acid or a medium-chain fatty acid triglyceride,

the oil or fat composition not containing any of sucrose fatty acid esters, polyglycerol fatty acid esters, succinic acid monoglycerides, sorbitol fatty acid esters and sorbitan fatty acid esters in a total amount of 0.1 % by mass or more of the composition.

9. (New) The oil or fat composition according to claim 8 wherein the medium-chain fatty acids are saturated fatty acids having 6 to 12 carbon atoms.

10. (New) The oil or fat composition according to claim 8 wherein

(d) the proportion of triglycerides having three medium-chain fatty acid residues in the

molecule to all the triglycerides is at most 3 % by mass.

11. (New) The oil or fat composition according to claim 9 wherein

(d) the proportion of triglycerides having three medium-chain fatty acid residues in the molecule to all the triglycerides is at most 3 % by mass.

12. (New) An oil or fat composition for cooking comprising the oil or fat composition according to any one of claims 8 to 11 and at least one additive selected from vitamin E, an ascorbic acid fatty acid ester, lignan, coenzyme Q, a phospholipid and an oryzanol.

13. (New) A process for preparing the oil or fat composition according to claim 8 which comprises mixing, as raw materials, the edible oil or fat with the medium-chain fatty acid or the medium-chain fatty acid triglyceride in a mass ratio of the former/the latter of 71/29 to 97/3, adding a lipolytic enzyme to the resulting raw material mixture in an amount of 0.005 to 10 % by mass of the mixture, and carrying out transesterification reaction at 40 to 100 °C for 2 to 48 hours.

14. (New) A process for preparing the oil or fat composition according to claim 9 which comprises mixing, as raw materials, the edible oil or fat with the medium-chain fatty acid or the medium-chain fatty acid triglyceride in a mass ratio of the former/the latter of 71/29 to 97/3, adding a lipolytic enzyme to the resulting raw material mixture in an amount of 0.005 to 10 % by mass of the mixture, and carrying out transesterification reaction at 40 to 100 °C for 2 to 48 hours.

15. (New) A process for preparing the oil or fat composition according to claim 10

which comprises mixing, as raw materials, the edible oil or fat with the medium-chain fatty acid or the medium-chain fatty acid triglyceride in a mass ratio of the former/the latter of 71/29 to 97/3, adding a lipolytic enzyme to the resulting raw material mixture in an amount of 0.005 to 10 % by mass of the mixture, and carrying out transesterification reaction at 40 to 100 °C for 2 to 48 hours.

16. (New) A process for preparing the oil or fat composition according to claim 11 which comprises mixing, as raw materials, the edible oil or fat with the medium-chain fatty acid or the medium-chain fatty acid triglyceride in a mass ratio of the former/the latter of 71/29 to 97/3, adding a lipolytic enzyme to the resulting raw material mixture in an amount of 0.005 to 10 % by mass of the mixture, and carrying out transesterification reaction at 40 to 100 °C for 2 to 48 hours.

17. (New) A process for preparing an oil or fat composition which comprises adding an emulsifier to the oil or fat composition according to claim 8.

18. (New) The process according to claim 17 wherein the emulsifier is at least one selected from sucrose fatty acid esters, polyglycerol fatty acid esters, succinic acid monoglycerides, sorbitol fatty acid esters and sorbitan fatty acid esters.

19. (New) A process for preparing an oil or fat composition which comprises adding an emulsifier to the oil or fat composition according to claim 9.

20. (New) The process according to claim 19 wherein the emulsifier is at least one selected from sucrose fatty acid esters, polyglycerol fatty acid esters, succinic acid monoglycerides, sorbitol fatty acid esters and sorbitan fatty acid esters.

21. (New) A process for preparing an oil or fat composition which comprises adding an emulsifier to the oil or fat composition according to claim 10.

22. (New) The process according to claim 21 wherein the emulsifier is at least one selected from sucrose fatty acid esters, polyglycerol fatty acid esters, succinic acid monoglycerides, sorbitol fatty acid esters and sorbitan fatty acid esters.

23. (New) A process for preparing an oil or fat composition which comprises adding an emulsifier to the oil or fat composition according to claim 11.

24. (New) The process according to claim 23 wherein the emulsifier is at least one selected from sucrose fatty acid esters, polyglycerol fatty acid esters, succinic acid monoglycerides, sorbitol fatty acid esters and sorbitan fatty acid esters.

25. (New) A method for minimizing oil or fat accumulation as body fat comprising ingesting the oil or fat composition according any one of claims 8 to 11.

26. (New) A method for minimizing oil or fat accumulation as body fat comprising ingesting the oil or fat composition according to claim 12.